US Department of Labor Office of Labor-Management Standards Washington DC 20210

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FORM LM-30 LABOR ORGANIZATION OFFICER AND EMPLOYEE REPORT

Form approved Office of Management and Budget No 1215-0188 Expires 11 30 2006

This report is mandatory under P L. 86-257 as amended Failure to comply may result in criminal prosecution fines or civil penalties as provided by 29 U S C 439 or 440

For Official Use Only		
AUG 2 6 2005 READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT		
E		
1 File Number U 13257	2 Fiscal Year Covered From	
	1 / 1 / 2004 Through 12 / 31 / 2004	
3 Name and address of person filing	4 Name file number and address of labor organization	
Name Lester R Smith	Name IUPAT Dist/(Local 500 Apprentice Training Fd	
~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	Labor Organization File Number 002/6 0	
PO Box, Bldg Room No if any	PO Box Building and Room Number if any P O Box 1923	
Street 3913 Upper Salem Road	Street 1930 North 13TH street	
City Metropolis	City Paducah	
State Illinois ZIP Code + 4 62960	State Kentucky ZIP Code + 4 42002-1923	
5 Position in labor organization Teacher/Instructor in Program		
Teacher/ Instituctor In Frogram		
Fator annualists data balancial divides the west fleet trees you arrange	nung an miner abilet diseable as indiseable bad any of the fallowing interests	
Enter appropriate data below if during the past fiscal year you or your spouse or minor child directly or indirectly had any of the following interests (except as specified in the exclusions set forth in the instructions)		
A. Held an Interest in engaged in transactions (including loans) with or derived income or other economic benefit of		
monetary value from an employer whose employees your organizat	ion represents or is actively seeking to represent.	
6 Name and address of Employer (including trade name if any)	7 a Nature of Interest, Transaction or Income	
Name		
	11	
Trade Name if any		
DO DOUBLE Brown No. 16 and 1		
PO Box, Bldg Room No If any	7 b Amount.	
Street	, 5 / 55	
30601		
City		
	<u></u>	
State ZIP Code + 4	<u> </u>	
Signature		
16 Signature and verification The undersigned declares under penalty of Perjury and other applicable penalties of the law that all of the information submitted in this report (including the information contained in any accompanying documents) has been examined by the signatory and is to the best of the undersigned's knowledge and belief true correct, and complete (See the section on penalties in the instructions)		
and displaced in the second of the second of periodices in the instance of the second		
Signed Saster R mill	on 8/15/05 270-441-7697	
	Dafe Telephone Number	

Name of Person Filing Lester Smith	File Number U		
B Held an interest in or derived income or economic benefit with monetary value from a business (1) a substantial part of which consists of buying from selling or leasing to or otherwise dealing with the business of an employee syour labor organization represents or is actively seeking to represent or (2) any part of which consists of buying from or selling or leasing directly or indirectly to or otherwise dealing with your labor organization or with a trust in which your labor organization is interested			
8 Name and address of Business (including trade name if any)	9 Business deals with		
Name Trade Name If any	a Labor Organization		
PO Box Bldg Room No if any	b Trust	ļ	
Street	c Employer	-	
Crity			
State Z.P Code + 4			
10 If 9 b or 9 c is checked give trust or employer's name	11 a Nature of such dealing		
Name			
Trade Name If any			
PO Box, Bldg Room No If any		200	
Street	11 b Approximate dollar value of such dealing		
City	12 a Nature of interest held or income received		
State ZIP Code + 4			
	12 b Amount		
C Received from any employer (other than an employer covered under parts A and B above) or from any labor relations consultant to an employer any payment of money or other thing of value			
13 a. Name and address of Employer or Labor Relations Consultant (including trade name if any)	14 a Nature of payment. Wages for teaching and instruction	n \$1 328	
Name IUPAT DC/Local 500 Joint Apprentice Fund	Reimbursement for travel expenses Reimbursement for class expenses Reimbursement for instruction		
Trade Name If any	materials	\$ 171	
PO Box Bidg Room No If any P O Box 1923			
Street 1930 North 13TH Street			
City Paducah			
State Kentucky ZIP Code + 4 42002-1923			
13 b Is the Business an Employer or Consultant ?	14 b Amount of payment.	\$1 588	

JACKSON & PAGE, PLLC ATTORNEYS AT LAW 1200 BROADWAY P O BOX 7603 PADUCAH KENTUCKY 42002 7603

J RONALD JACKSON MBA CPA* ROBERT L. PAGE TELEPHONE (270) 442-3433 FACSIMILE (270) 442-3688

August 15, 2005

U S Department of Labor Employment Standards Administration Office of Labor-Management Standards 200 Constitution Avenue, N W, Room 5119 Washington, D C 20210

Re Form LM-30 for Lester R Smith as
An employee of the IUPAT DC/Local 500
Joint Apprenticeship Fund

Dear Sır/Madam

Enclosed is Form LM-30 for the above referenced individual Mr Smith is a member of Local 500, IUPAT Union and is employed, on a part time basis, by the Local 500 Joint Apprentice Fund to instruct new apprentice painters and to provide continuing training for journeymen painters to improve skills I am unsure if this form is required for this entity (tax exempt under Internal Revenue Code section 501(c)(3)), but since Mr Smith is a member of the local painters' union I am preparing this form for him We have named his employer, the tax exempt entity, in section C of form LM-30 as we believe this is the proper classification However, if you determine that the information should have been entered in section B of form LM-30, I will promptly assist Mr Smith to file an amended form

In fact we cannot ascertain whether a return is even due for the compensation paid to Mr Smith for this part-time instruction and training. For safety, in the event it is required, we are submitting form LM-30 under the extended time filing period and request that it be accepted as filed in a good faith effort to comply with filing requirements. We understand the employer will also file form LM-10 just in case it is due. Your guidance in whether a return should be filed for future periods is requested. Thank you

Sincerely,

Ronald Jackson

JRJ/sw

Enclosure

Copy to Mr Smith

PAINTERS LOCAL UNION #500

INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES AFL-CIO, CLC

1930 North 13th Street Paducah KY 42001 Organizing since 1900

Phone 270 441-7697 Fax 270 441 769



August 15 2005

U S Department of Labor Employment Standards Administration Office of Labor-Management Standards 200 Constitution Avenue NW, Room N-5616 Washington, DC 20210

RE Form LM-30 (1/1/04 - 12/31/04)

To Whom It May Concern

The transactions, dealings and interests that are detailed in the attached Form LM-30 represent my good faith effort to reconstruct the reportable occurrences for the period of January 1, 2004 to December 31 2004. I am a first-time filer and was unaware of the filing requirements until recently, some items may have been unintentionally omitted. If in the future it comes to my attention that there exists a transaction, dealing or interest that should have been reported for the period of January 1, 2004 to December 31 2004. I will immediately file an amended Form LM-30.

Sincerely yours,

Lester R Smith

Trustee

Painters Local Union 500